

Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, New York 10017
Telephone: (212) 450-4000
Facsimile: (212) 701-5800

*Attorneys for Sterling Equities Associates
and Certain Affiliates*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR :
PROTECTION CORPORATION, :
Plaintiff-Appellant, : SIPA LIQUIDATION
v. : (Substantively Consolidated)
: Adv. Pro. No. 08-01789 (BRL)
BERNARD L. MADOFF INVESTMENT :
SECURITIES LLC, : **CERTIFICATE OF SERVICE**
Defendant. :
In re: :
BERNARD L. MADOFF, :
Debtor. :
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I, Jonathan D. Martin, hereby certify that on December 21, 2009 I caused a true and correct copy of the Reply Memorandum of Law of Sterling Equities Associates and Certain Affiliates Regarding Net Equity and Avoidance to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF, and served by hand upon:

David J. Sheehan, Esq.
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

December 21, 2009

/s/ Jonathan D. Martin

Jonathan D. Martin